SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Saturday 21st July, 2007 | No. 324

LAW DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 2/LD/P/2007 Date: 06.07.2007

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on the 16th day of April, 2007 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2007

(Act No. 2 of 2007)
AN
ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Fifty-Eight year of the Republic of India as follows: -

Short title,extent and commencement

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2007

(2) It extends to the whole of Sikkim

(3) It shall come into force on such date as the State Government may by notification appoint.

Amendment of sub-section (2) of Section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the said Act), for second proviso to sub-section (2) of section 4, the following shall be substituted, namely: -

"Provided further in the case of Transport and other vehicles registered outside Sikkim whether temporarily under section 43 of the Motor vehicles Act, 1988 or otherwise, which is used or kept for use in Sikkim temporarily, the tax shall be payable in addition to the tax already paid in the parent state on annually or half yearly or quarterly basis for which the motor vehicle is so used or kept for use in Sikkim, at the rate prescribed in the Schedule according to the category of vehicles".

Amendment of Section 15

3. In the said Act, in section 15, for the words "two hundred rupees" and "three hundred rupees", the words "five hundred rupees" and "one thousand rupees", shall respectively be substituted.

Substitution of the Schedule

4. In the said Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

SCHEDULE

(see section 4)

Description of motor vehicles	Rate of tax payable for the year
A. Vehicles for carrying passengers not plying for hire or reward:-	
1. Motor cycle and motor cycle combinations: -	
a) engine capacity upto 80 cc	Rs. 100.00
b) engine capacity above 80 cc upto 170 cc	Rs. 200.00
c) engine capacity above 170 cc upto 250 cc	Rs. 300.00
d) engine capacity above 250 cc	Rs. 400.00
2. Motor cars: -	
a) engine capacity upto 900 cc	Rs. 1000.00
b) engine capacity above 900 cc upto 1490 cc	Rs. 1200.00
c) engine capacity above 1490 cc upto 2000 cc	Rs. 2500.00
d) engine capacity above 2000 cc	Rs. 3000.00
3. Omnibus registered as non-transport vehicle: -	
a) with seating capacity upto 10	Rs. 1750.00
b) with seating capacity beyond 10	Rs. 1750.00 for 10 plus Rs. 188.00 for each additional seat beyond 10.
4. Omnibus registered as educational institute bus: -	
a) with seating capacity upto 10	Rs. 1750.00
b) with seating capacity beyond 10	Rs. 1750.00 for 10 plus Rs. 188.00 for each additional seat beyond 10.

B.	**Vehicles for carrying passengers plying for hire or reward:-**	
	1. Stage carriages-	
	a) for maxi cab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 230.00
	b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 125.00
	2. Contract carriages (including those owned by motor training schools): -	
	a) seating capacity upto 4 seats:	
	i) for three wheelers	Rs. 260.00
	ii) for meter taxi	Rs. 600.00
	iii) for vehicle other than meter taxi	Rs. 800.00
	b) seating capacity more than 4 seats	
	i) meter taxi upto 5 seats	Rs. 800.00
	ii) other than meter taxi	Rs. 1050.00 for five seats plus Rs. 225.00 for each additional seat beyond five.
C.	**Vehicle for transport of goods (including goods carriages owned by Motor Training School): -**	
	a) Upto 500 kgs gross vehicle weight.	Rs.871/-
	b) Exceeding 500 kgs but not exceeding 2000 kgs gross vehicle weight.	Rs.871/- plus Rs. 99/- for every additional 250 kgs or part thereof above 500 kgs.
	c) Exceeding 2000 kgs but not exceeding 4000 kgs gross vehicle weight.	Rs. 1465/- plus Rs. 124/- for every additional. 250 kgs or part thereof above 2000 kgs.
	d) Exceeding 4000 kgs but not exceeding 8000 kgs gross vehicle weight.	Rs. 2451/- plus Rs. 73/- for every additional. 250 kgs or part thereof above 4000 kgs.
	e) Exceeding 8000 kgs Gross vehicle weight	Rs. 3241/- plus Rs. 99/- for every additional 250 kgs or part thereof above 8000 kgs.

Provided that where a vehicle for

transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such vehicle.

D. **Tractors not used solely for agricultural purposes, cranes, breakdown vans, fork-lift, vehicles / trailors fitted with equipment like rig / generator /compressor, tower-wagon, tree trimming vehicles, mobile crane, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule: -**

a)	Upto 500 kgs unladen weight	Rs. 400/-
b)	Exceeding 500 kgs but not exceeding 2000 kgs unladen weight	Rs. 360/- plus Rs. 96/- for every additional. 250 kgs or part thereof above 500 kgs.
c)	Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 897/- plus Rs. 107/- for every additional. 250 kgs or part thereof above 2000 kgs.
d)	Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 1760/- plus Rs. 250/- for every additional. 250 kgs or part thereof above 4000 kgs.
e)	Exceeding 8000 kgs unladen weight.	Rs. 5000/- plus Rs. 300/- For every additional 250 kgs or part thereof above 8000 kgs.

Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such tractors.

E.	**Trailers**	
	a) Upto 1000 kgs gross vehicle weight.	Rs. 360/-
	b) Exceeding 1000 kgs but not exceeding 2000 kgs gross vehicle weight.	Rs. 360/- plus Rs. 36/- for every additional. 250 kgs or part thereof above 1000 kgs.
	c) Exceeding 2000 kgs but not exceeding 4000 kgs gross vehicle weight.	Rs. 575/- plus Rs. 60/- for every additional. 250 kgs or part thereof above 2000 kgs.
	d) Exceeding 4000 kgs but not exceeding 8000 kgs gross vehicle weight.	Rs. 1005/- plus Rs. 100/- for every additional 250 kgs or part thereof above 4000 kgs.
	e) Exceeding 8000 kgs gross vehicles weight.	Rs. 2600/- plus Rs. 150/- for every additional 250 kgs or part thereof above 8000 kgs.
		Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer.
F.	**Luxury tourist vehicle (Motor cab).**	
	a) Seating capacity of 4 persons including driver	Rs. 3250/-
	b) Seating capacity beyond 4 and upto 7 persons including driver.	Rs. 3250/- for 4 plus Rs. 250/- for every additional seat upto 7 including driver.
G.	**Ambulance.**	
	a). engine capacity upto 900 cc	Rs. 1500.00
	b). engine capacity above 900 cc upto 1490	Rs. 2000.00
	c). engine capacity above 14900 cc upto 2200 cc	Rs. 2500.00
	d). engine capacity above 2200cc up to 3000 cc	Rs. 3000.00
	e). engine capacity above 3000 cc	Rs. 3500.00.

By Order.

R.K. PURKAYASTHA (SSJS),
LR- cum-Secretary,
Law Department
File No. 16(82)/ LD/07

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Tuesday 1st February, 2011** **No.42**

LAW DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 2/LD/P/11 **Dated: 28.01.2011**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on the 13th day of January, 2011 is hereby published for general information :-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

(ACT NO. 02 OF 2011)

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Sixty-first Year of the Republic of India as follows:-

Short title, extent and commence -ment

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2011

(2) It extends to the whole of Sikkim

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the said Act), in section 4.-

(1) for the existing sub-section (1-A), the following shall be substituted, namely : -"The State Government may by notification in the Official Gazette from time to time increase the rate of tax specified in Schedule I:

Provided that such increase shall not exceed in aggregate fifty percent of the rate specified in Schedule I of the Act in one year";

(2) after sub-section (1-A), the following sub-section shall be inserted, namely: -

"(1-B) An additional tax at the rate specified in Schedule II shall be imposed on new registration / replacement. Additional Tax shall also be applicable to

vehicles registered in other states and brought into Sikkim for registration. Vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number is exempted from paying additional tax."

Amendment of Schedule

3. In the said Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

"SCHEDULE- I
(see section 4)

Sl. No.	Description of motor vehicles	Rate of tax payable for one year
1	**Vehicles for carrying passengers not plying for hire or reward:**	
	(1) Motor cycle and motor cycle combinations:	
	a) engine capacity upto 80 cc	Rs. 200
	b) engine capacity from 81cc to 170cc	Rs. 400
	c) engine capacity from 171cc to 250cc	Rs. 500
	d) engine capacity above 250 cc	Rs. 700
	(2) Motor cars:	
	a) engine capacity upto 900cc	Rs. 2000
	b) engine capacity - 901cc to 1490	Rs. 2500
	c) engine capacity – 1491cc to 1990cc	Rs. 3500
	d) engine capacity - 1991cc to 2490cc	Rs. 4500
	e) engine capacity – 2491cc and above	Rs. 6000
	(3) Omnibus registered as non transport vehicle:	
	a) with seating capacity upto 10	Rs. 2500
	b) with seating capacity beyond 10	Rs. 2500 plus Rs. 200 for each additional seat beyond 10
	(4) Omnibus registered as educational institute bus:	
	a) with seating capacity upto 10	Rs. 2000
	b) with seating capacity beyond 10	Rs. 2000 plus Rs. 200 for each additional seat beyond 10
2	**Vehicles for carrying passengers plying for hire or reward:** *(increase in tax will ultimate impact to common people)*	
	(1) Stage carriages:	
	a) for maxicab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 250
	b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 200

(2) Contract carriages (including those owned by motor training schools):

a) seating capacity upto 4 seats:

i) for three wheelers	Rs. 300
ii) for meter taxi	Rs. 700
iii) for vehicle other than meter taxi.	Rs. 850

b) seating capacity more than 4 seats:

i) meter taxi upto 5 seats	Rs. 900
ii) other than meter taxi.	Rs. 1200 for five seats plus Rs. 250 for each additional seat beyond five

3 Vehicle for transport of goods.

a) Upto 500 kgs GVW (gross vehicle weight)	Rs. 1000
b) Exceeding 500 kgs but not exceeding 2000 kgs GVW	Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs
c) Exceeding 2000 kgs but not exceeding 4000 kgs GVW	Rs. 1620 plus Rs.130 for every additional 250 kgs or part thereof above 2000 kgs
d) Exceeding 4000 kgs but not exceeding 8000 kgs GVW	Rs 2660 plus Rs 85 for every additional 250 kgs or part thereof above 4000 kgs.
e) Exceeding 8000 kgs GVW	Rs. 4020 plus Rs. 110 for every additional 250 kgs or part thereof above 8000 kgs

4 Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles / trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile carne, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule:-

a) Upto 500 kgs unladen weight.	Rs. 500
b) Exceeding 500 kgs but not exceeding 2000 kgs unladen weight.	Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg
d) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 2220 plus Rs 290 for every additional 250 kgs or part thereof above 4000 kgs
e) Exceeding 8000 kgs unladen weight.	Rs. 6860 plus Rs 320 for every

		additional 250 kgs or part thereof above 8000 kgs.
5	Trailers.	
	a) Upto 1000 kgs GVW (gross vehicle weight)	Rs. 500
	b) Exceeding 1000 kgs but not exceeding 2000	Rs. 500 plus Rs. 50 for every additional 250 kgs or part thereof above 1000 kgs
	c) Exceeding 2000 kgs but not exceeding 4000	Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs
	d) Exceeding 4000 kgs but not exceeding 8000	Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs
	e) Exceeding 8000 kgs gross vehicle weight	Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs
6	Luxury Tourist Vehicle (Motor cab):	
	a) Seating capacity of 4 persons including driver	Rs. 3250
	b) Seating capacity beyond 4 and up to 7 persons including driver	Rs. 3250 for 4 plus Rs. 250 for every additional seat up to 7 including driver
7	Ambulance	
	a) Engine capacity upto 900cc	Rs. 1500
	b) Engine capacity - 901cc to 1490cc	Rs. 2000
	c) Engine capacity – 1491cc and 2200cc	Rs. 2500
	e) Engine capacity – 2201cc to 3000cc	Rs. 3000
	f) Engine capacity – 3001 and above	Rs. 3500"

Insertion of Schedule II **4** In the said Act, after Schedule I, the following Schedule II shall be inserted, namely: -

"SCHEDULE- II

1. Additional tax for new registration /: replacement (Non-Commercial)

(a)	Vehicles costing less than Rs. 4 lakhs	- 5 percent of the cost of the vehicles as per invoice
(b)	Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs	- 6 percent of the cost of the vehicle as per invoice.
(c)	Vehicles costing more than Rs. 10 lakhs	- 8 percent of the cost of the vehicle as per nvoice.

2. Light Motor Vehicle (Government and public sector undertaking):

3. Additional tax for new registration / replacement

(a) Vehicles costing less than Rs. 4 lakhs : No additional tax

(b) Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs : 1 Percent of the cost of the vehicle as per invoice

(c) Vehicles costing more than Rs. 10 lakhs : 5 percent of the cost of the vehicle as per invoice.

4. **Light Motor Vehicle (Commercial /Taxis)**

Additional tax for new registration / replacement

(a) All vehicle : 2 percent of the cost of the vehicle as per invoice

5. **Goods Vehicle (Light /Medium/ Heavy Goods)**

Additional tax for new registration / replacement : 2 percent of the cost of the vehicle as per invoice.

6. **Stage Carriage (Buses)**

Additional tax for new registration / replacement : 2 percent of the cost of the vehicle as per invoice.

7. **Educational Institute Buses.**

Additional tax for new registration / replacement : 1 percent of the cost of the vehicle as per invoice.

8. **Private Service Vehicles (Omni bus registered as non commercial vehicle)**

Additional tax for new registration /replacement : 5 percent of the cost of the vehicle as per invoice.

9. **Tractors /Trailers /Cranes /Other equipments**

Additional tax for new registration / replacement : 3 percent of the cost of the vehicle as per invoice.

10. **Ambulance/ Fire tenders / Public Utility Vehicles**

Additional tax for new registration / replacement : 1 percent of the cost of the vehicle as per invoice.

Additional tax will also be applicable to vehicle registered in other States and brought into Sikkim for registration. Valuation of the vehicle is will be as per the Government Notification. However it will not be applicable to vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number."

(R.K.Purkayastha)SSJS
L.R-cum-Secretary,
Law Department
File No. 16(82)/LD/P/11.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Thursday 8th September, 2011 | No. 505

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 16/LD/P/11 Dated: 07.09.2011

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 3rd day of September, 2011 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011
(ACT NO. 16 OF 2011)

AN
ACT

Further to amend the Sikkim Motor Vehicles Taxation Act, 1982

Be it enacted by the Legislature of Sikkim in the Sixty-second Year of the Republic of India as follows:-

Short title, extent and commencement 1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2011

(2) It extends to the whole of Sikkim.

(3) It shall be deemed to have come into force on the 1st day of February, 2011.

Amendment of Schedules I and II 2 In the Sikkim Motor Vehicles Taxation Act,1982, for the existing Schedule I and Schedule II the following Schedules shall be substituted, namely: -

"SCHEDULE- I
(See section 4)

Sl. No	Description of motor vehicles	Rate of tax payable for one year
1	**Vehicles for carrying passengers not plying for hire or reward:-**	
	(1). Motor cycle and motor cycle combinations:	
	a) engine capacity upto 80 cc	Rs. 150
	b) engine capacity from 81cc to 170cc	Rs. 300
	c) engine capacity from 171cc to 250cc	Rs. 450
	d) engine capacity above 250 cc	Rs. 600
	(2). Motor cars:-	
	a) engine capacity upto 900cc	Rs.1500
	b) engine capacity - 901cc to 1490	Rs.1800
	c) engine capacity – 1491cc to 2000 cc	Rs. 3000
	d) engine capacity – 2001cc and above	Rs. 4500
	(3). Omnibus registered as non transport vehicle:	
	a) with seating capacity upto 10	Rs. 2000
	b) with seating capacity beyond 10	Rs. 2000 plus Rs. 200 for each additional seat beyond 10
	(4). Omnibus registered as educational institute bus:	
	a) with seating capacity upto 10	Rs. 2000
	b) with seating capacity beyond 10	Rs. 2000 plus Rs. 200 for each additional seat beyond 10.
	(5) Private Service Vehicle:	
	(a) With Seating Capacity upto 10	Rs. 2000
	(b) With Seating Capacity beyond 10	Rs. 2000 plus Rs. 200 for each additional seat beyond 10
2	**Vehicles for carrying passengers plying for hire or reward:**	
	(1). Stage carriages:	
	a) for maxicab, each seat based on seating capacity noted in the registration certificate. Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 250
	b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 200
	(2). Contract carriages (including those owned by motor training schools):	

a)	seating capacity upto 4 seats:	
	i) for three wheelers	Rs. 300
	ii) for meter taxi	Rs. 700
	iii) for vehicle other than meter taxi.	Rs. 850
b)	seating capacity more than 4 seats:	
	i) meter taxi upto 5 seats	Rs. 900
	ii) other than meter taxi.	Rs. 1200 for five seats plus Rs. 250 for each additional seat beyond five
3	**Vehicle for transport of goods.**	
a)	Upto 500 kgs GVW (gross vehicle weight)	Rs. 1000
b)	Exceeding 500 kgs but not exceeding 2000 kgs GVW	Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs
c)	Exceeding 2000 kgs but not exceeding 4000 kgs GVW	Rs. 1620 plus Rs.130 for every additional 250 kgs or part thereof above 2000 kgs
d)	Exceeding 4000 kgs but not exceeding 8000 kgs GVW	Rs 2660 plus Rs 85 for every additional 250 kgs or part thereof above 4000 kgs.
e)	Exceeding 8000 kgs GVW	Rs. 4020 plus Rs. 110 for every additional 250 kgs or pert thereof above 8000 kgs
4	**Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles /trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile carne, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule:-**	
a)	Upto 500 kgs unladen weight.	Rs. 500
b)	Exceeding 500 kgs but not exceeding 2000 kgs unladen weight.	Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs.
c)	Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg
d)	Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 2220 plus Rs 290 for every additional 250 kgs or part thereof above 4000 kgs
e)	Exceeding 8000 kgs unladen weight.	Rs. 6860 plus Rs 320 for every additional 250 kgs or part thereof above 8000 kgs.

5	**Trailers.**	
	a) Upto 1000 kgs GVW (gross vehicle weight)	Rs. 500
	b) Exceeding 1000 kgs but not exceeding 2000	Rs. 500 plus Rs. 50 for every additional 250 kgs or part thereof above 1000 kgs
	c) Exceeding 2000 kgs but not exceeding 4000	Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs
	d) Exceeding 4000 kgs but not exceeding 8000	Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs
	e) Exceeding 8000 kgs gross vehicle weight	Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs
6	**Luxury Tourist Vehicle (Motor cab):**	
	a) Seating capacity of 4 persons including driver	Rs. 3250
	b) Seating capacity beyond 4 and up to 7 persons including driver	Rs. 3250 for 4 plus Rs. 250 for every additional seat up to 7 including driver
7	**Ambulance**	
	a) Engine capacity upto 900cc	Rs. 1500
	b) Engine capacity - 901cc to 1490cc	Rs. 2000
	c) Engine capacity – 1491cc and 2200cc	Rs. 2500
	d) Engine capacity – 2201cc to 3000cc	Rs. 3000
	e) Engine capacity – 3001 and above	Rs. 3500"

"SCHEDULE- II

1. **Additional tax for new registration/replacement (Non Commercial):**

(a) Two wheeler	1 percent of the cost of the vehicle as per invoice.
(b) Vehicles costing less than Rs. 4 lakhs	2 percent of the cost of the vehicles as per invoice
(c) Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs	3 percent of the cost of the vehicle as per invoice.
(d) Vehicles costing more than Rs. 10 lakhs	4percent of the cost of the vehicle as per invoice.

2. **Light Motor Vehicle (Government and public sector undertaking):**

Additional tax for new registration:

(a)	Vehicles costing less than Rs. 4 lakhs	No additional tax
(b)	Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs	1 Percent of the cost of the vehicle as per invoice
(c)	Vehicles costing more than Rs. 10 lakhs	3 percent of the cost of the vehicle as per invoice

3. **Light Motor Vehicle (Commercial /Taxis)**

Additional tax for new registration

(a) All vehicle — 1 percent of the cost of the vehicle as per invoice

4. **Goods Vehicle (Light /Medium/ Heavy Goods)**

Additional tax for new registration — 1 percent of the cost of the vehicle as per invoice.

5. **Stage Carriage (Buses)**

Additional tax for new registration — 1 percent of the cost of the vehicle as per invoice.

6. **Educational Institute Buses.**

Additional tax for new registration — 1 percent of the cost of the vehicle as per invoice.

7. **Private Service Vehicles (Omni bus registered as non commercial vehicle)**

Additional tax for new registration — 2 percent of the cost of the vehicle as per invoice.

8. **Tractors /Trailers /Cranes /Other equipments**

Additional tax for new registration — 2 percent of the cost of the vehicle as per invoice.

9. **Ambulance/ Fire tenders / Public Utility Vehicles**

Additional tax for new registration — 1 percent of the cost of the vehicle as per invoice.

Additional tax will not be applicable to vehicles already registered in Sikkim and brought for change of ownership/replacement and allotment of new registration number".

Note: The difference of excess amount paid by the vehicle owners who have already registered the vehicles by paying the new taxes will be adjusted while renewing the token tax in the upcoming years.

R.K PURKAYASTHA,SSJS
L.R.-CUM-SECRETARY,
LAW DEPARTMENT.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Monday 19th August, 2019 | No. 364

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 4/LD/19 Date: 19.08.2019

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 9th day of August, 2019 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2019

ACT NO. 4 OF 2019

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Seventieth Year of the Republic of India as follows:

Short title, extent and commencement

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2019.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the Principal Act), in sub-section (2) of section 4, for the existing first proviso, the following shall be substituted namely :-

"Provided that the owner of any motor vehicle (transport or non-transport) shall be liable to pay token tax either for 1 (one) or more quarterly periods, or annually or onetime tax @ 5 (five) times of the annual tax as per the rates specified in the Schedule I".

Amendment of section 9

3. In the Principal Act, for the existing section 9, the following shall be substituted, namely:-

"The Taxation Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle, a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed, provided that in case of payment of token tax through online payment gateway, the receipt generated shall be printed and kept along with the Certificate of Registration or in digi locker/ mparivahan app or in any electronic medium for inspection as and when asked for by any authorized person".

Jagat B. Rai (SSJS),
L.R.-cum-Secretary,
Law Department.

S.G.P.G. - 364/ Com. 2/Gazette/ 100 Nos./ Dt:- 19.08.2019.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Thursday 08th October, 2020 | No. 235

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 17/LD/2020 Dated: 07.10.2020

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 21st day of September, 2020 is hereby published for general information :-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2020
ACT NO. 17 OF 2020

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Seventy-first Year of the Republic of India as follows :-

Short title, extent and commencement

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2020.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of Section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982, in sub-Section (2) of section 4, in the existing first proviso, after the words "as per the rates specified in the Scheduled I", as appearing in the last line, the following words shall be inserted, namely :-

" The owner of the Motor Vehicle who pays onetime tax for 5 (five) years shall be given a rebate of 20%".

Jagat B. Rai (SSJS)
L.R-cum-Secretary
Law Department

S.G.P.G. 235/ Com. 2/Gazette /100 Nos./ Dt: 08.10.2020